

Conflict-of-Interest Disclosure and Waiver Worksheet

<p>1A. Description of Proposed Client or Present Employer (“Proposed Client”) and Proposed Engagement:</p>	<p>1B. Description of third party (“Other Person”) that may be seen as impairing CPA’s objectivity and description of engagements for or relationships with Other Person that may be seen as impairing CPA objectivity:</p>
<p>2A. How might Proposed Client, when fully informed as to relationship with Other Person, perceive CPA performance of the Proposed Engagement as impairing CPA’s objectivity?</p>	<p>2B. How might Other Person perceive CPA’s performance of the Proposed Engagement as impairing CPA’s objectivity?</p>
<p>[If either 2A or 2B is answered with a perceived impairment to objectivity, a conflict of interest exists, CONTINUE. If neither reveals a perceived conflict, STOP! There is no conflict of interest, and the engagement can be undertaken without a waiver.]</p>	

<p>3A. In the CPA's opinion, can the Proposed Engagement be performed with objectivity (i.e., with impartiality and intellectual honesty, and without influence of the Other Person)?</p>	<p>3B. If the Other Person is an existing client, in the CPA's opinion, can the CPA perform the Other Person's engagement with objectivity (i.e., with impartiality and intellectual honesty, and without influence of the Proposed Client)?</p>
<p>If 3A or 3B is answered NO, STOP! Conflict is not waivable, and engagement cannot be undertaken.</p>	
<p>4A. Does the CPA have confidential information pertaining to the Other Person that must be disclosed to give the Proposed Client sufficient information to understand the potential conflict of interest?</p>	<p>4B. Does the CPA have confidential information pertaining to the Proposed Client that must be disclosed to give the Other Person sufficient information to understand the potential conflict of interest?</p>
<p>If so, send letter to Other Person asking for permission to disclose [described] essential information for purpose of getting conflict waivers.</p>	<p>If so, send letter to Proposed Client asking for permission to disclose [described] essential information for purpose of getting conflict waivers.</p>

<p>5A. Will the Other Person consent to the disclosure of the confidential information?</p>	<p>5B. Will the Proposed Client consent to the disclosure of the confidential information?</p>
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If either 5A or 5B is answered NO, STOP! Conflict is not waivable with informed waiver, and engagement cannot be undertaken.

<p>6A. Will the proposed Client sign a conflict-of-interest waiver?</p>	<p>6B. Will the Other Person sign a conflict-of-interest waiver?</p>
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If 6A or 6B is answered NO, STOP! Engagement cannot be undertaken because CPA failed to get necessary conflict-of-interest waivers. If both are answered YES, engagement can begin once all waivers are in hand.